



Important Notice

N-90-27

New York State Sales Tax on Motor Vehicles Purchased by Military Personnel Stationed in This State

As a result of an amendment to section 526.15 of the sales and use tax regulations, effective June 1, 1990, all purchases of motor vehicles in this state made by members of the armed forces of the United States who live in this state are subject to the New York State sales tax. This includes motor vehicles purchased by military personnel who occupy housing located on a federal military base or reservation in this state.

Prior to June 1, 1990, military personnel who were not otherwise residents of this state, who lived in barracks or housing located within a federal military base or reservation, were considered nonresidents of New York State, thereby exempting them from the state and local sales tax on the purchase of a motor vehicle in this state.

Beginning June 1, 1990, military personnel living in New York (whether on base or off base) may not use Form ST-174, *Certificate for Purchase of Motor Vehicle*, to claim sales tax exemption as a nonresident when purchasing a motor vehicle in this state. They will be required to pay the combined state and local sales tax in effect in their locality of residence.

If You Need Help...

Phone For forms or publications, call toll free (from New York State only) 1 800 462-8100.
From areas outside New York State, call (518) 438-1073.

For information, call toll free (from New York State only) 1 800 CALL TAX (1 800 225-5829).
From areas outside New York State, call (518) 438-8581.

Telephone assistance is available Monday through Friday from 8:00 a.m. to 5:00 p.m.

Write If you need to write, address your letter to:
NYS Tax Department
Taxpayer Assistance Bureau
W. A. Harriman Campus
Albany, NY 12227